

STATE OF IOWA  
  
2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

16208400100000  
City Administrator  
905 Third Ave  
Alton, IA 51003

CITY OF ALTON, IOWA  
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	448,541		448,541	446,667
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	448,541		448,541	446,667
Delinquent property taxes	0		0	
TIF revenues	394,695		394,695	393,435
Other city taxes	142,340	0	142,340	117,715
Licenses and permits	17,268	0	17,268	16,405
Use of money and property	15,606	9,322	24,928	34,665
Intergovernmental	150,629	0	150,629	206,160
Charges for fees and service	83,067	1,701,040	1,784,107	1,875,954
Special assessments	12,160	0	12,160	11,600
Miscellaneous	63,778	0	63,778	77,600
Other financing sources	1,551,556	292,040	1,843,596	1,819,557
Total revenues and other sources	2,879,640	2,002,402	4,882,042	4,999,758
Expenditures and Other Financing Uses				
Public safety	197,509	0	197,509	161,852
Public works	220,040	0	220,040	230,145
Health and social services	29,380	0	29,380	12,300
Culture and recreation	140,316	0	140,316	137,173
Community and economic development	71,244	0	71,244	64,373
General government	92,542	0	92,542	101,379
Debt service	655,831	0	655,831	853,330
Capital projects	250,855	0	250,855	299,150
Total governmental activities expenditures	1,657,717	0	1,657,717	1,859,702
Business type activities	0	1,666,391	1,666,391	2,084,619
Total ALL expenditures	1,657,717	1,666,391	3,324,108	3,944,321
Other financing uses, including transfers out	666,096	287,500	953,596	742,899
Total ALL expenditures/And other financing uses	2,323,813	1,953,891	4,277,704	4,687,220
Excess revenues and other sources over (Under) Expenditures/And other financing uses	555,827	48,511	604,338	312,538
Beginning fund balance July 1, 2012	721,428	1,676,978	2,398,406	2,398,406
Ending fund balance June 30, 2013	1,277,255	1,725,489	3,002,744	2,710,944

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 2,030,000	Other long-term debt	\$ 0
Revenue debt	\$ 710,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,350,899

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/20/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
Dale Oltmans		712
Signature of Mayor or other City official (Name and Title)	Number	Extension
	756-4314	
	Date signed	
	11/13/2013	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ALTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	252,475	15,887		180,179			448,541			448,541	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	252,475	15,887		180,179	0	0	448,541		T01	448,541	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	252,475	15,887		180,179	0	0	448,541			448,541	6
7	TIF revenues			394,695				394,695		T01	394,695	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		142,340					142,340		T09	142,340	14
15	TOTAL OTHER CITY TAXES	0	142,340	0	0	0	0	142,340	0		142,340	15
16	Section B - LICENSES AND PERMITS	17,268						17,268		T29	17,268	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,362		489	419	736		3,006	9,322	U20	12,328	18
19	Rents and royalties	11,335				1,265		12,600		U40	12,600	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	12,697	0	489	419	2,001	0	15,606	9,322		24,928	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		116,451					116,451		C46	116,451	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	958						958		C89	958	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	958	116,451	0	0	0	0	117,409	0		117,409	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	22,882						22,882		D89	22,882	64
65	Township contributions	10,338						10,338		D89	10,338	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	33,220	0	0	0	0	0	33,220	0		33,220	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	34,178	116,451	0	0	0	0	150,629	0		150,629	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	244,112	A91	244,112	73
74	Sewer							0	128,623	A8Ø	128,623	74
75	Electric							0	876,617	A92	876,617	75
76	Gas							0	451,688	A93	451,688	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	63,891						63,891		A81	63,891	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	635						635		A89	635	92
93	Ambulance charges	7,110						7,110		A89	7,110	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	11,431						11,431		A61	11,431	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	83,067	0	0	0	0	0	83,067	1,701,040		1,784,107	104
105												105
106	Section F - SPECIAL ASSESSMENTS				12,160			12,160		U01	12,160	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	2,143						2,143		U30	2,143	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	47,554				14,081		61,635			61,635	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	49,697	0	0	0	14,081	0	63,778	0		63,778	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ALTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	449,382	274,678	395,184	192,758	16,082	0	1,328,084	1,710,362		3,038,446	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				720,000	150,000		870,000	20,000	NR	890,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	90,000	51,216			339,028		480,244	24,000		504,244	127
128	<i>Internal TIF loans and transfers in</i>	7,426	28		166,577	27,281		201,312	248,040		449,352	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	97,426	51,244	0	886,577	516,309	0	1,551,556	292,040		1,843,596	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	546,808	325,922	395,184	1,079,335	532,391	0	2,879,640	2,002,402		4,882,042	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	210,011	185,406	67,619	41,012	217,380		721,428	1,676,978		2,398,406	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	756,819	511,328	462,803	1,120,347	749,771	0	3,601,068	3,679,380		7,280,448	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	121,862						121,862		E62	121,862	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,630						6,630		E89	6,630	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	58,499						58,499		E24	58,499	13
14	Purchase of land and equipment	3,089						3,089		G24	3,089	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	7,334						7,334		E32	7,334	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	95						95		E32	95	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	197,509	0	0	0	0	0	197,509			197,509	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	31,745	88,641		6,689			127,075		E44	127,075	42
43	Purchase of land and equipment		677					677		G44	677	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	1,513						1,513		E44	1,513	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		27,816					27,816		E44	27,816	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	62,959						62,959		E81	62,959	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	96,217	117,134	0	6,689	0	0	220,040			220,040	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation				16,340			16,340		E36	16,340	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	13,040						13,040		E79	13,040	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	13,040	0	0	16,340	0	0	29,380			29,380	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	73,062	5,322					78,384		E52	78,384	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	12,469	1,485					13,954		E61	13,954	127
128	Purchase of land and equipment	109						109		G61	109	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	33,162	2,709					35,871		E61	35,871	130
131	Purchase of land and equipment	3,152						3,152		G61	3,152	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	500						500		E03	500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,553	205					5,758		E61	5,758	135
136	Other culture and recreation	2,588						2,588		E61	2,588	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	130,595	9,721	0	0	0	0	140,316			140,316	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	25,133	5,502	113	500			31,248		E89	31,248	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation					35,814		35,814		E50	35,814	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	4,182						4,182		E29	4,182	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	29,315	5,502	113	500	35,814	0	71,244			71,244	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,705	620					7,325		E29	7,325	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	44,179	14,917					59,096		E23	59,096	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,172						5,172		E25	5,172	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,158	185					3,343		E31	3,343	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	17,606						17,606		E89	17,606	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	76,820	15,722	0	0	0	0	92,542			92,542	176
177	<b>Section G — DEBT SERVICE</b>				655,831			655,831			655,831	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	655,831	0	0	655,831			655,831	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Parks & trails					16,334		16,334			16,334	184
185	Capital building & equipment & streets					90,099		90,099			90,099	185
186	Industrial Park					144,422		144,422			144,422	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	250,855	0	250,855			250,855	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	250,855	0	250,855			250,855	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	543,496	148,079	113	679,360	286,669	0	1,657,717			1,657,717	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								219,390	E91	219,390	198
199	Purchase of land and equipment								379	G91	379	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								95,354	E80	95,354	201
202	Purchase of land and equipment								179	G80	179	202
203	Construction									F80	0	203
204	Electric — Current operation								856,423	E92	856,423	204
205	Purchase of land and equipment								47,343	G92	47,343	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								441,663	E93	441,663	207
208	Purchase of land and equipment								5,660	G93	5,660	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ALTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,666,391		1,666,391	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	543,496	148,079	113	679,360	286,669	0	1,657,717	1,666,391		3,324,108	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	73,346	119,398			24,000		216,744	287,500		504,244	255
256	Internal TIF loans/repayments and transfers out			449,352				449,352			449,352	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	73,346	119,398	449,352	0	24,000	0	666,096	287,500		953,596	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	616,842	267,477	449,465	679,360	310,669	0	2,323,813	1,953,891		4,277,704	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		243,851	13,338	440,987			698,176			698,176	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>					468,843		468,843			468,843	266
267	<b>Unassigned</b>	139,977				-29,741		110,236			110,236	267
268	<b>Total Governmental</b>	139,977	243,851	13,338	440,987	439,102	0	1,277,255			1,277,255	268
269	<b>Proprietary</b>								1,725,489		1,725,489	269
270	<b>Total ending fund balance June 30, 2013</b>	139,977	243,851	13,338	440,987	439,102	0	1,277,255	1,725,489		3,002,744	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	756,819	511,328	462,803	1,120,347	749,771	0	3,601,068	3,679,380		7,280,448	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ALTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 121,862		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 369,405

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 77,000	29U \$	39U \$ 6,000	49U \$	49U \$	49U \$ 71,000	49U \$	I91 \$ 2,310
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U 660,000	29U 20,000	39U 41,000	49U	49U	49U 639,000		I93 33,007
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify 2005 Hospital	19U 380,000	29U	39U 20,000	49U 360,000	49U	49U	49U	I89 17,333
10. Series 2013A Street	19U 0	29U 475,000	39U	49U 475,000	49U	49U	49U	I89
11. Series 2009A	19U 605,000	29U	39U 65,000	49U 540,000	49U	49U	49U	I89 21,480
12. Series 2010	19U 390,000	29U	39U 130,000	49U 260,000	49U	49U	49U	I89 9,690
13. Series 2013B Hospital	19U 0	29U 395,000	39U	49U 395,000	49U	49U	49U	I89
14. 2007 Industrial Park	19U 375,000	29U	39U 375,000	49U	49U	49U	49U	I89 17,329
Total long-term debt	2,487,000	890,000	637,000	2,030,000	0	710,000	0	101,149

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents
\$	67,017,971 x .05 = \$ 3,350,899

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,561,757	3,002,744
	440,987				

REMARKS

V98

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